**Section 2765.62 Temporary Waivers of Penalty**

a) Subject to the limitations set forth in subsection (b), the penalties for failure to file a report as required by 56 Ill. Adm. Code 2760.125(a) for either or both of the first 2 months of a calendar quarter in compliance with 56 Ill. Adm. Code 2760.141(a) shall be waived when the employer timely files the report required for the third month of that quarter as required by 56 Ill. Adm. Code 2760.125(a)(1), in compliance with 56 Ill. Adm. Code 2760.141.

b) Subsection (a) shall not apply for months following the first 2 quarters that include months for which penalties have been waived pursuant to subsection (a) or for any months beginning after November 30, 2014.

c) Notwithstanding any other provision of this Part to the contrary, as a result of business interruptions and widespread closures resulting from COVID-19, the Director finds good cause for waiving any penalties imposed upon any employer for failing to submit or timely submit the report required under 56 Ill. Adm. Code 2760.125(a) for the month of February 2020.

(Source: Amended at 44 Ill. Reg. 13339, effective July 28, 2020)